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The consent of the Company in writing to all these conditions will be obtained before the Government are actually committed to any expenditure. Other waste lands belonging to Government which will be included in the ayacut will be sold in public auction.

For the preparation of detailed estimates and for the execution of this and the Losarigutlapadu scheme [item 1 (*a*) above] it is proposed to employ Special Public Works and Revenue Staff. The details of the staff are given in the summary to the note for the Finance Committee for the Losarigutlapadu Scheme.

The scheme is expected to yield a net revenue of Rs. 13,358 equivalent to a return of 8·9 per cent and is highly remunerative. It is therefore proposed to introduce the scheme in the current year by moving a demand for a supplementary grant for a token sum of Rs. 100 under "Grant VI—Irrigation (excluding Cauvery-Mettur Project)" for expenditure on the works in the current year. The expected expenditure in the current year (viz., Rs. 100) in excess of the token grant will be met by reappropriation.

APPENDIX X.

[*Vide* item VII (2) at page 70 *supra*.]

(6) CONDUCT OF ELECTIONS TO NON-UNION PANCHAYATS.

Grant.	Head of account.	Item of expenditure.	Ultimate cost.	Amount of supplementary grant required in 1935–36.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
XI.—Ministers, Civil Secretariats and Miscellaneous—Transferred.	22. V. D. General Administration—Ministers, Secretariats and Miscellaneous—Transferred—Civil Secretariats—Elections to local boards and municipalities.	Conduct of elections to non-union panchayats.	16,000	1 300

Explanatory Note.

Under rule 1 (*b*) of Schedule V to the Madras Local Boards Act, 1920, election expenses payable by non-union panchayats have been fixed at a flat rate, common to all panchayats, which is at present Rs. 5 per panchayat for each ordinary election, being based on an estimate of charges of holding such elections. Till 1st April 1935 the amounts recovered from these panchayats on account of election expenses were being adjusted in abatement of the charges actually incurred on the conduct of the elections. The Accountant-General, however, advised the Government that under audit rules, the recoveries should not be taken in abatement of the charges and hence suggested that the recoveries should be credited as receipts under the head "XXXV—Miscellaneous—K. Collection of payments for services rendered." The Government accepted the suggestion and directed that the change in classification be brought into force from 1st April 1935.

It was not possible to foresee this change when the Budget Estimate for 1935–36 was framed and hence the budget provision under "22. V. D. 2. Charges recoverable from Government departments, etc.—Recoveries from local bodies" takes credit for the recovery of the entire

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election expenses to be incurred in the current year. In view of the change in classification referred to, it has become necessary to provide under "22. V.D. 1. Elections to local boards and municipalities, the full amount of charges of holding election to non-union panchayats without a corresponding provision under "22. V.D. 2. Charges recoverable, etc.—Recoveries from local bodies."

It is therefore proposed to move a demand for a supplementary grant of Rs. 13,300 under "Grant XI.—Ministers, Civil Secretariats and Miscellaneous—Transferred," to cover the expenditure in the current year on the conduct of elections to non-union panchayats.

APPENDIX XI.

[Vide item VII (3) at page 71 supra.]

(3) CONSTRUCTION OF NEW BUILDINGS FOR THE HEAD-QUARTERS HOSPITAL, COCANADA.

Grant.	Head of account.	Items of expenditure.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Amount of supplementary grant required in 1935–36.
(1)	(2)	(3)	(4)	(4)	(5)
			RS.	RS.	RS.
XXIX—Civil Works—Works—Reserved and Transferred.	60. a. Civil Works—Not charged to Revenue—Transferred—Original works—Buildings—N. Medical—Major works.	Construction of new buildings for the Head-quarters Hospital, Cocanada.	..	5,38,566 (or 5,38,600) in round figures.	
	32. b. Medical—Hospitals and dispensaries—Transferred—B. Mufassal Hospitals and Dispensaries—	One woman Sub-Assistant Surgeon (65—7½/2—110—10/2—170).	1,340		
	2. Pay of establishments.	One midwife on (30—3/2—45—2/2—55).	507	..	
		Eight nurses on (65—5/2—120).	8,704	..	
		Eleven nursing orderlies on 15—1/2—19.	2,338	..	
		One compounder on Rs. 28—1/2—40.	400	..	
		Five totis Rs. 12 per mensem.	720	..	100
		Bonus, 5 (2).	120	..	
	3. Allowances and Honoraria—Voted.	Other compensatory allowances—			
		Ration allowances (8 on Rs. 21-14-0).	2,100	..	
		Dhoby allowance (8 at Rs. 2-10-0 per mensem and 1 at Rs. 1-12-0 per mensem).	273	..	
		Uniform allowance (8 at Rs. 56-4-0 and 1 at Rs. 22-8-0 per annum).	473	..	
	4. Contingencies ..	Pay of menials (1 waterman on Rs. 12).	144	..	
		Cleaning charges ..	24	..	
	6. Diet	..	4,465	..	
	7. Medicines and Hospital necessaries	..	5,661	62,926	
	8. Other petty supplies and services.	Other petty supplies and services—Bed linen, 8 (20) and furniture, 8 (150).	..	1,360	
		Total ..	27,269	* 6,02,852	

* NOTE.—This amount is exclusive of the cost of any additional staff which may be found necessary in connexion with the work.